

~~SECRET~~RESPONSIBILITY FOR USE OF ORGANIZATION FUNDS

In order to insure optimum security, it is necessary for our organization to finance operations and make payments under circumstances and conditions which do not permit the full exercise of the controls, checks, and balances available to other organizations. In recognition of this fact, we have been vested with authority to deviate, in appropriate circumstances where essential to our mission, from generally accepted procedures for documenting our use of funds.

Even in instances wherein receipts are obtained and considered to be an essential element of control, the nature of our operations is such that receipts in themselves cannot be considered as the final and conclusive proof of payment and use of funds.

The fact that normal accounting controls and procedures are not always compatible with successful accomplishment of our mission places each Chief of Station and designated Approving Officer under personal obligation to exercise such operational or other measures and control devices as are appropriate and feasible in individual circumstances to protect our employees and the organization in the handling and accounting for funds disbursed.

The intelligent and astute discharge of this responsibility is believed to be completely compatible with and corollary to basic operational and administrative responsibility vested in each official who directs, reviews or approves activities of the organization. By drawing on his knowledge of operations for which he is responsible and interpreting such knowledge in terms of funds requirements, the operating official will contribute much to protection of the integrity of employees and satisfy himself that funds are being used for the purpose intended.

Development of special techniques and measures to assure that funds are in fact transferred to and utilized for intended purposes is most important in those instances wherein funds are passed without receipt. In such cases, operating officials and approving officers will probably desire to undertake special measures consistent with security to assure themselves that funds are transferred by the most dependable method available in the particular situation, in the amounts stated, and for the purposes claimed. Such measures may include, among others, actions of the following nature:

a. Specifically examine the nature and amount of undocumented disbursements to determine that they are consistent with the known requirements of the operation.

b. Arrange for the transfer of funds to be accomplished in the presence of one or more individuals who will certify that the funds were passed.

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c. Take steps to assure that the ultimate recipient of funds is advised by a source other than the person who is to transfer funds of the amount to be received.

d. Utilize operational contacts and sources independent of the person transferring funds to establish the amount of funds passed.

By intelligent and positive use of the knowledge and resources available to him, the designated approving officer will assure that the responsibility and reliance vested on him is discharged with the integrity and substance necessary to the protection of the employee and the organization.

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